



AUDIT REPORT: CITY OF HARRIS

Audit Report Released. The State Auditor released a report on March 3, 2016, regarding a special investigation of the City of Harris for the period of July 1, 2011, through September 30, 2014. The full report is available online at: <http://auditor.iowa.gov/specials/1422-0668-BE00.pdf>. The investigation was requested by city officials because of concerns regarding misappropriation of funds and job performance by former City Clerk Robin Baumgarn. Ms. Baumgarn was the city clerk from July 12, 2011, to July 31, 2014.

Improper and Unsupported Payments. The investigation identified \$11,230 of improper disbursements that included improper payroll and reimbursements to Ms. Baumgarn, improper disbursements for the city's share of payroll taxes and retirement system contributions, improper payroll to the former water superintendent who was also a member of the city council, and improper disbursements to the city treasurer. The investigation also identified \$1,528 of unsupported disbursements to the city treasurer, Ms. Baumgarn, and vendors.

Recommendations. The report includes recommendations to strengthen the city's internal controls and overall operations and to ensure all disbursements are presented to the city council for approval.

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